OBSERVATIONS

ON THE

ASSESSMENT

OF

TOLLS

AS A PUBLIC REVENUE;

TO WHICH ARE ADDED,

CALCULATIONS ON THE PROBABLE AMOUNT OF SOME OTHER ARTICLES OF TAXATION, LESS LIABLE TO EXCEPTION.

BY A LANDHOLDER.

By Benj.n Bell Surgeon

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1797.

TO

HIS GRACE

HENRY,

DUKE OF BUCCLEUGH,

AS A SMALL TESTIMONY

OF THAT UNIVERSAL APPROBATION,

TO WHICH THOSE ARE ENTITLED,

WHO, WITH ACKNOWLEDGED UTILITY, SPEND

A GREAT PROPORTION OF

THEIR PRIVATE FORTUNES,

AS WELL AS OF THEIR TIME,

IN THE SERVICE OF THEIR COUNTRY,

THESE OBSERVATIONS ARE RESPECTFULLY OFFERED

BY THE AUTHOR.

June 14.
1797.

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OBSERVATIONS

ON THE

ASSESSMENT OF TOLLS, &c.

ALL who ſufficiently value a well conducted Government, and are duly ſenſible of the ſecurity which they derive from it, will admit, that every neceſſary expence incurred in ſupport of it, ſhould be readily defrayed by thoſe who live under it.

But, that this may be done with alacrity, thoſe, to whom the taxation of a country is entruſted, ſhould take care, that duties are not levied on commodities which cannot eaſily bear them; otherwiſe the community will complain, means will be fallen on to evade them, and Government will be diſappointed.

Nay, ſome articles are of a nature which do not admit of being taxed even in the ſmalleſt degree, but with the obvious hazard of a general and powerful oppoſition from people of all ranks, as would undoubtedly happen were a direct tax to be laid on ſome of the neceſſaries of life, ſuch as animal food and bread. In this country, therefore, no ſuch attempt has ever been made; nay, where-

ever

ever a tax might eventually operate, although only in a remote or indirect manner, on the general ſubſiſtence of the people, the wiſdom of Government has ſeldom failed to depart from it, on the objections to which it was liable being clearly and fairly ſet forth.

Of this deſcription is one of the moſt prominent articles in the ways and means now under conſideration of Parliament,—the tax propoſed to be laid upon Tolls; which, if adopted, would not only act immediately, and in the moſt ruinous manner, on many of the moſt important manufactures in Britain, but ultimately would operate with more certain effect in raiſing the price of all the neceſſaries of life, than if the moſt direct tax ſhould be laid on them: It becomes, therefore, the duty of all concerned in the event of it, clearly and fairly to ſtate thoſe objections to which it appears to be liable, and in this manner to prevent, as far as may be in their power, thoſe hurtful conſequences which might enſue from its being finally paſſed into a law.—Among other objections which might be ſtated againſt it, the following are perhaps the moſt important.

1. A tax upon tolls muſt every where tend to obſtruct the improvement of land; and, in ſo far as improvements depend on lime, marl, and other heavy manures, often to carry from a great diſtance, it would, in many ſituations, put an immediate

diate ſtop to them: In various diſtricts lime is carried from twenty-five to thirty miles as a manure; and in ſome of theſe the tolls are ſo numerous and expenſive, that the tax now meant to be laid on them, would, on this article, amount to greatly more, there is reaſon to believe, than thoſe may imagine by whom it is adviſed, being much more than any farmer would probably pay: Some, on the quantity which they now make uſe of, would be taxed at upwards of a hundred pounds Sterling per annum, and many would pay forty, fifty, or ſixty pounds.

That this is no exaggeration all will atteſt who are beſt acquainted with the real ſtate of thoſe diſtricts in which the greateſt quantities of lime are now uſed as a manure: Wherever it is driven to twenty-five or thirty miles, we never have leſs than three Tolls, moſt frequently four, and commonly five, if the road goes through different counties; and, as carts cannot go and return on the ſame day, they pay twice for each. Hence, where three-pence, the common fare for a cart with two horſes, is levied at each, if we take four tolls as the medium number, and each to be twice paid, the tax upon each load of lime will be two ſhillings, equal, in many ſituations, to the prime coſt of the article; and amounting, where twelve hundred loads are uſed yearly, as not unfrequently

frequently happens, to more than the higheſt of the foreſaid aſſeſſments.

But, whatever may be the quantity employed, the tax muſt be proportionally the ſame, and the rate of it ſo great, that, in all ſituations, ſuch as thoſe to which we allude, it would act as a complete prohibition on the uſe of lime; to the immediate ruin of all concerned in the ſale of it; a conſiderable diminution in the quantity of land brought into a ſtate of improvement; and, conſequently, to the great reduction of quantity in all the produce of land. The ultimate effect of this on the trade and manufactures of Britain it is not difficult to foretel; ſo that it appears to be an experiment fraught with a degree of hazard which ſhould not be incurred.

2. The effect of every aſſeſſment upon Tolls, muſt be in proportion to its extent, to prevent the formation of new roads, and, in this manner, to diſcourage the improvement of land. All who have taken a charge of this kind of buſineſs know how difficult it is to get Road Bills agreed to; many years muſt commonly paſs before a ſufficient concurrence can be procured for them; and, if this is the caſe where nothing is levied but the neat expence of forming and ſupporting roads, what are we to expect if they are burthened with double the amount?

3. By thus tending to prevent improvements, it would actually operate as a ſevere tax upon land; but

but towns would more immediately feel the effects of it. On every thing conveyed by land the charge would be great, of which a ſingle inſtance is ſufficient to notice: Glaſgow and Paiſley receive a large ſupply of meal weekly from the ſhire of Roxburgh and other parts in the Eaſt of Scotland, under the preſent heavy aſſeſſment of nine Tolls; the new tax, therefore, on each cart-load of meal, would amount to four ſhillings and ſixpence when return carriage could not be got, which not uncommonly happens; and, in every inſtance, to two ſhillings and threepence, almoſt the whole of which would fall entirely on the poor*.

4. It would alſo act as a direct and ſevere tax on the poor, by adding greatly to the price of fuel, already, in many ſituations, far above their means to procure: The city of Edinburgh, for this tax upon coals, would pay upwards of two thouſand five hundred pounds yearly.

5. This tax, in its nature and principle, is unfair, in ſo far as it muſt act unequally; for, while thoſe,

* It may be ſaid, with reſpect to this carriage of meal from the Eaſt to the Weſt of Scotland, that the expence of Tolls might be entirely ſaved, as it ſhould paſs by the great canal; but the fact is, very little of it goes by that canal; owing, in ſome degree, perhaps, to the uncertainty of this conveyance, but in a great meaſure, there is reaſon to believe, to the expence of it, which, from various cauſes, often amounts to more than that of carriage by land.

thoſe, who, from enjoying the local advantage of living near to their ſupply of thoſe important neceſſaries of life, meal, flour, and coal, would pay no part of it, all who live in remote diſtricts, beſides the inconvenience and expence incurred by diſtant carriages, would be burthened with this additional grievance to a great amount: While a conſiderable part of the kingdom would thus, when labouring under the greateſt local misfortunes, be charged with a large proportion of one of the heavieſt taxes of the preſent day, others would pay little or nothing, although much more able to bear it.

6. It would farther operate with inequality, in ſo far as it might be perfectly trivial on all the finer articles of trade, while it would act with ſeverity on every thing of much bulk and weight: Every cart-load of the coarſeſt ſtone, whoſe value is not perhaps equal to the tax itſelf, would be aſſeſſed to the ſame amount with a load of the moſt expenſive ſilks, muſlins, or lace; The dealer in bar-iron, whoſe profits may be exceedingly ſmall, and ſcarcely affording a moderate ſubſiſtence to himſelf and family, would pay ten times the amount of an opulent ſhop-keeper, vending nothing but the ſame article converted into watch-chains and other articles of great expence: Nay, the very ore from which iron is obtained would be liable to the ſame tax, although evidently not able to bear it; nor is it neceſſary to obſerve, that, in like manner, it would

act

act with ſeverity on all dealers in the coarſe or raw materials of every trade; while frequently it might be eaſily borne by thoſe dealing in the ſame articles when manufactured.

7. It would alſo act unequally, by making ſome diſtricts pay two or three times the amount of others: The profeſſed object of thoſe who propoſe this tax, is, that it ſhall be equal to the preſent amount of every Toll on which it is laid; by which thoſe who, from diſtance of materials and other local diſadvantages, have been obliged to fix their Tolls at high rates, would, at once, be obliged to double their amount, whatever their previous aſſeſſment may have been.

In almoſt every part of Perthſhire, Tolls are high; commonly a ſhilling, ſometimes eighteen pence, on a carriage with two horſes: In ſome parts of Forfarſhire, even a cart with two horſes pays ſixpence, owing to the great expence at which the roads were made, from the materials being difficult to procure: In Lancaſhire, and ſome other Counties of England, they are equally high from the ſame cauſe; but this is ſurely a bad reaſon for the Tolls of theſe diſtricts being charged with a much larger proportion of a public tax, than thoſe of other roads, formed at, perhaps, one-half of the original coſt.

8. All who have lent money upon Tolls, would, in a particular manner, be injured by this tax, in

ſo far as it would tend to leſſen the ſecurity on which theſe advances were made: It may be ſaid that this will not readily happen, as the public muſt ſtill reſort to Tolls as hitherto they have done; and, therefore, that the receipts muſt ſtill be the ſame, independent of any with which they may be charged: This argument, however, is fallacious, and it would probably happen with this, as with every article under a high aſſeſſment: Means of evaſion would be fallen upon by many: They would rather go conſiderably out of the direct road than pay a ſevere tax, as, in many ſituations, is even at preſent done; while others, who, hitherto, have annually paid largely at Tolls for lime and marl, would now, in various inſtances, from uſing none of either, pay little or nothing. There is reaſon, indeed, to imagine, that, from this cauſe alone, the receipts of many Tolls would, by the influence of this tax, be inſtantly reduced to leſs than one-half of their preſent amount.

Tolls in this view, as well as in all others, ſhould be conſidered as private property, which, in fact, they are. The roads on which they are placed were formed at the hazard of the diſtrict, and not at the expence of Government; hence, in equity, the mail coaches, and all carriages employed by Government, ſhould pay, like others, for the tear and wear which they produce to the proprietors of roads.

9. Such

9. Such a heavy tax upon Tolls would give riſe to more public clamour and diſſatisfaction than any other aſſeſſment of perhaps double the amount; in ſo far as, in ſome degree, it would tend to prevent that free and uninterrupted communication between one part of the kingdom and another, which every individual feels to be neceſſary, both for his real advantage and comfort. This, it may be ſaid, he is already deprived of, by the preſent rate upon Tolls; but it may well be conceived, that many who cheerfully pay a moderate aſſeſſment for the expreſs purpoſe of making and ſupporting a road, would ſeverely complain of their freedom being farther encroached on for any other cauſe: In the one they would readily ſee a principle of propriety, and even of equity: This they would not ſo readily perceive in the other; and they would, alſo, be led to ſuſpect, if they are now taxed to a certain extent, that, in no great length of time, they might be aſſeſſed to a much greater amount, an object which, in a matter of ſuch moment, and which in ſome degree appears to attack even the perſonal liberty of the ſubject, muſt be judged to be of importance by all who think of it.

That additional burthens would probably, from time to time, be laid upon Tolls, if they ſhould ever become an object of public taxation, has been predicted by one of the ableſt writers of this or any

other

other country, the late Dr Adam Smith, who deprecated the idea of Government having any intereſt in Tolls, and his reaſons for doing ſo are ſo powerful, that nothing can with ſuch propriety be given upon the ſubject as his own words.

"If the Tolls, he obſerves, which are levied at the turnpikes, ſhould ever be conſidered as one of the reſources for ſupplying the exigencies of the ſtate, they would certainly be augmented as thoſe exigencies were ſuppoſed to require. According to the policy, therefore, of Great Britain, they would probably be augmented very faſt. The facility with which a revenue could be drawn from them, would probably encourage Adminiſtration to recur frequently to this reſource. But, he afterwards adds, the Tolls being continually augmented in this manner, inſtead of facilitating the inland commerce of the country as at preſent, would ſoon become a great incumberance upon it: The expence of tranſporting all heavy goods from one part of the country to another, would ſoon be ſo much increaſed, the markets for all ſuch goods would ſoon be ſo much narrowed, that their production would be in a great meaſure diſcouraged, and the moſt important branches of the domeſtic induſtry of the country thus annihilated altogether.*"

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* The nature and cauſes of the wealth of nations, 5th edition, vol. 3. pages 99. and 371.

The internal commerce of every country being greatly more important than any part of its foreign trade, it has long been a maxim with all good ſtateſmen to give it complete protection: To this chiefly, our beſt political writers have aſcribed the uninterrupted proſperity which Britain, for upwards of a century, has enjoyed, while it is univerſally known that the commerce of every country has ſoon languiſhed, and ſunk almoſt to nothing, where internal aſſeſſments have been levied on any important part of it.

Of this many examples might be adduced; for, to this tax, almoſt every Government, when reduced to difficulties, have reſorted, owing to the eaſe and certainty with which it is levied; but here it will be ſufficient to notice two of the moſt remakable; the Alcavala, a hateful, and therefore a well known tax in Spain; and a tax levied in France, on wine and other articles in every province through which they paſs: The immediate effect of which was, a diminution of conſumpt in both kingdoms; and although, in both, the tax was accordingly ſoon leſſened, yet, not being removed entirely, the internal commerce, in both, have daily continued to decline, till now they are nearly extinguiſhed, nor will they probably revive till more liberal ideas are adopted for their protection.

A tax on Tolls would not merely hurt the Landholders, Farmers, and Manufacturers; the poor,

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as has already been ſhewn, would, in a particular manner, feel the effects of it: every Brewer and Baker, by dealing in heavy and bulky articles, would be liable in larger amounts than their trade can probably bear; and every article being aſſeſſed in proportion to the diſtance to which it is carried, all diſtant conſumpt would preſently ceaſe: On every view, therefore, in which it can be placed, this tax would act with ſeverity upon internal commerce, and, if this can be clearly ſet forth to Government, ſome other expedient, there is reaſon to hope, will be adopted, rather than incur the riſk of bringing ruin on the moſt productive trade of the two kingdoms.

At firſt ſight it might be ſuppoſed, that riding-horſes, and carriages kept for pleaſure, might, with propriety, be made liable to this tax, although other articles ſhould be exempted; but the wiſdom of Government will have to conſider, whether theſe articles of luxury will bear to be farther aſſeſſed or not: They already pay a great deal, and it is well known, from the ruinous influence of the late heavy duties on wine, what ſevere diſappointments take place from matters of this ſort being farther ſtretched than they can eaſily bear: The conſumpt of an over-aſſeſſed article is ſoon diminiſhed; thoſe who deal in it are either much injured, or perhaps ruined; and the tax does not yield nearly the ſum at which it was rated. But, if additional burthens are to be laid on riding-horſes and carriages, let it be done, as hitherto it

has been, in a fair and direct manner, and not inſidiouſly by a duty on Tolls; an article, with which it is devoutly to be wiſhed, that Government may, in no degree, or in no manner of way, judge it neceſſary, either now or hereafter, to interfere: For, if ever the neceſſities of a miniſter ſhall be ſo great, that he ſhall be forced to inſiſt on it, he will ſoon probably find, that he has given a blow to the comfort and happineſs of the people, as well as to the internal commerce of the kingdom, from the influence of which it may be difficult, perhaps impoſſible to recover.

It happens fortunately however for this country, that great as the national debt is, our reſources are alſo great; inſomuch, that if taxes are laid upon articles fully able to bear them, and of which we have ſtill a great number, this, with a due regard to economy, would enable us, there is much reaſon to believe, not only to proceed vigorouſly with the war till reaſonable terms of peace can be obtained, but, afterwards to provide for a more rapid extinction of the public debt than hitherto has been done.

That the nation however, may readily acquieſce in ſupporting farther aſſeſſments, care muſt be taken, that none are levied upon any deſcription of people, whoſe means of paying them are not adequate to the purpoſe: None ſhould be laid on the labouring claſſes of mankind, for hitherto the moderation of government has ſuppoſed them not to

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poſſeſs much more than is required for their ſubſiſtence, ſo that they would complain if more ſhould be laid upon them: Neither ſhould additional burthens be put upon thoſe, who may be termed the middle order of the people of Britain; in which, may be included all tradeſmen not in a ſtate of opulence; and all who live upon ſmall annuities, or moderate incomes; as is the caſe with a great proportion of widows, often left with large families; almoſt all ſchoolmaſters, many of the lower orders of clergy in England, and even ſtill with thoſe of Scotland, notwithſtanding of the late augmentations which many of them have obtained.

All in this ſituation are already aſſeſſed, there is reaſon to believe, as far as their circumſtances can bear; and, for many evident reaſons, no good ſtateſman will venture farther. In this ſituation, therefore, it becomes an object of much national importance, that public burthens of every deſcription ſhould fall entirely on thoſe that are opulent, or whoſe ſtile of living at leaſt is ſuch, as men of opulence only ſhould adopt.

Many advantages would acrue from this: It would afford much ſatisfaction and comfort to a great proportion of mankind; not merely to the labouring poor, who are by no means ſo highly aſſeſſed in proportion to their incomes as the middle order of tradeſmen and ſmall annuitants, who thus would be relieved from the fear of future aſſeſſments, and from which, by ſuch a great body of men being placed

placed at perfect eaſe, all clamour, and expreſſions of diſcontent, would ſoon ceaſe over the whole kingdom.—On this plan, all taxes would fall upon thoſe who are beſt able to bear them: None could with propriety complain of them, for, being altogether placed on luxuries, and in no inſtance on the neceſſaries of life, all who judge them to be a grievance might with eaſe avoid them. They would alſo, from being laid on a ſmall number of articles, be attended with this important advantage, of being eaſily levied, and at little expence.

Some there are who, in all matters of this kind, conſider the interference of individuals to be improper: however averſe they may be to the aſſeſſments which government propoſe, and however hurtful they may appear, they judge it better to acquieſce, than incur the riſk of being ſuppoſed to give oppoſition to public meaſures: This indeed has actually happened at preſent; for, while every individual in private, declaims againſt the propoſed tax upon Tolls, only ſome counties have ventured in a public manner to diſſapprove of it: Others, acting with more caution, have deplored the effects which it is likely to produce, but decline by any public act to appear againſt it.

There is reaſon, however, to hope, that this can, in no inſtance, prove acceptable to the miniſter; for,

for, if no objection is made to the mode in which he propoſes to raiſe a revenue, he muſt neceſſarily ſuppoſe that it meets with general approbation, although the very reverſe may be the caſe; while, on the contrary, by hearing all that can be ſaid on both ſides of the queſtion, he is better able to judge whether it ſhould be adopted in its full extent, modified to a certain degree, or perhaps entirely laid aſide.

Judging it, therefore, to be reaſonable and fair, that thoſe who ſtart objections to one article of aſſeſſment, ſhould ſuggeſt others inſtead of it, and that government muſt wiſh for every hint and information which, in matters of ſuch moment, can be obtained, the following obſervations are on this principle held forth to their conſideration.

Various articles might be ſuggeſted on which a conſiderable revenue might, with propriety, be raiſed, but thoſe which follow are the moſt likely perhaps to bear it with entire eaſe: 1. Such, as may, with ſufficient propriety, be termed ſuperfluities of the table. 2. All dealers in the luxuries of life. 3. Public amuſements, particularly thoſe of the more expenſive kinds. 4. China. 5. Watches. 6. Silk ſtockings. 7. Deer parks. And, 8. Hot-houſes.

To a moderate aſſeſſment of theſe articles no reaſonable objection can be made. It has often, indeed, been ſaid, that the taxation of luxuries would not anſwer the purpoſe either of raiſing a great

great revenue, or of preventing the articles themſelves from being uſed, as they are not ſuppoſed to be ſufficient for the one, and the failure of ſumptuary laws, in former times, has given reaſon to ſuppoſe that it would prove equally ineffectual for the other. This, however, has only been alleged by thoſe who, in ſome degree, have been intereſted and afraid of the preſſure of the tax on their own fortunes, or by others who have not adverted to the great difference between the ſumptuary laws of Henry VIII. Edward III. and other reigns of remote periods, and a moderate tax, as is now levied, for an increaſe of revenue: The one was meant entirely to ſuppreſs the uſe of the article; the other, in our preſent ſtate of opulence, would not even leſſen it. Nay, judging from what of late years has appeared to ariſe from the taxation of every article of this deſcription, there is reaſon to think that the conſumpt of thoſe, which have not yet been aſſeſſed, would increaſe on a moderate tax being laid on them. On this ſcore, therefore, there is no reaſon to ſuſpect, either that the miniſter or the nation would be diſappointed by the reſult of what is now to be propoſed:

I. All will allow that no tax or reſtraint ſhould be put upon a free uſe of any of the neceſſaries of life; but, where a revenue muſt be provided, on what can it with ſuch propriety be laid, as on that ſuperabundance with which the tables of the opulent are every where loaded? It may be

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ſaid, in what manner is ſuperabundance to be aſcertained? Nothing is more eaſy: Let a certain number of diſhes be allowed free of aſſeſſment; ſuch a number, indeed, as may be ſufficient both for the ſupport and comfort of all reaſonable men, while all above this ſhould be aſſeſſed, and a due penalty will enſure payment. The number of diſhes to be allowed to paſs without taxation will require conſideration. It may be reaſonable to allow two of animal food, whether fleſh or fiſh, to every family; likewiſe all kinds of fruits and other vegetables, and milk in every form. But thoſe who wiſh for the privilege of having great varieties of animal food, whether fleſh or fiſh, to be liable in a certain tax; while all who are not ſatisfied with what can be placed on the table at once, ſhould pay proportionally for the luxury of different courſes or removes.

In judging of the probable amount of this tax, we neceſſarily advert to the preſent population of the kingdom, as well as to the general appearance of wealth that prevails in it; and to the habits of the different claſſes of the people.

There is no reaſon to doubt of the population of Britain having increaſed yearly, and, on the whole, in a very conſiderable degree, for theſe thirty years paſt; ſo that, now, it probably amounts to upwards of nine millions, but we ſhall take it at much leſs, and fix it at eight: Each family has commonly

monly been taken at five, or from five to five and a half; but, in the preſent opulent ſtate of the nation, there is reaſon to think that ſix is nearer the truth: If we fix it at ſix, this, in eight millions of people, gives one million three hundred and thirty-three thouſand, and two families; of whom there is little reaſon to doubt of there being, at leaſt a fourth, who would cheerfully pay a moderate aſſeſſment on their tables, rather than lay aſide any of thoſe habits to which they have been accuſtomed: We ſhall fix the number, however, at conſiderably leſs than a fourth part; at three hundred thouſand. Of theſe we may ſuppoſe, from the preſent practice of a great proportion of thoſe who give entertainments to others, that, at leaſt, forty thouſand would rather pay five guineas yearly, than give up the privilege of having different courſes or removes: This, accordingly, would yield two hundred and ten thouſand pounds; while the others, amounting to two hundred and ſixty thouſand families, at the rate of one guinea each for the privilege of having more than two varieties of animal food, but not two courſes, would yield a yearly income of two hundred and ſeventy-three thouſand pounds; the two together amounting to four hundred and eighty-three thouſand pounds.

II. A tax on all who deal entirely in the luxuries of life appears alſo to be reaſonable: The trade is commonly proſperous; and, although many of the articles in which they deal are taxed highly

highly already, yet theſe are all paid by their cuſtomers. This will include confectioners, perfume-ſhops, all dealers in pickles, compound-ſauces, proprietors of ice-houſes, &c. &c. : On theſe it is difficult to ſay what may be eaſily levied, but there is little cauſe to doubt of their being, upon the whole, able to admit of a yearly aſſeſſment of fifty thouſand pounds; particularly, as even this would ultimately, at leaſt in a conſiderable degree, fall on the conſumers.

III. Few articles can more eaſily, perhaps, admit of a moderate aſſeſſment than public amuſements; particularly thoſe of the more expenſive kinds, to which alone it ought, probably, to be confined: Such as maſquerades, operas, concerts, plays, dancing aſſemblies, feats of horſemanſhip, tumbling, and all places of public reſort, ſuch as Vauxhall, Ranelagh, and others.

The ſum to which this might amount, it is alſo impoſſible to aſcertain; but, conſidering the infinite number on whom it would fall, there is much reaſon to believe that it would greatly exceed the ſum of two hundred thouſand pounds; but we ſhall take it at that ſum.

IV. China is now ſo generally uſed, either for the equipage of tea or dinner, that even on a ſmall aſſeſſment it would yield a great deal, while any diminution which the tax might produce on the ſale of the article, would be fully compenſated to

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the nation, by the proportional increaſe which it would give to the manufacture of ſtone ware at home.

This would, undoubtedly, be paid, by all to whom the article firſt would apply; probably by many more; but we ſhall take it at the ſame number; and thus, at one guinea for each family, it would amount to three hundred and fifteen thouſand pounds.

V. Watches have by many been ſuppoſed to be worn by nearly one half of the people of Britain; but, we ſhall take the number at much leſs, and calculate on a fourth part: even at this, and on a low aſſeſſment, a large revenue might be obtained from them.

None could, with propriety, object to an annual tax of ten ſhillings on a gold watch; and, conſidering that almoſt every watch uſed by ladies is of this metal, we may readily ſuppoſe that the whole number is not leſs than four hnndred thouſand; and, therefore, that at this rate they would yield two hundred thouſand pounds.

All who occupy houſes of five pounds ſterling of rent, or farms of twenty pounds and upwards, might pay yearly for every ſilver or baſe metal watch, five ſhillings: Theſe we ſhall calculate at ſix hundred thouſand; from which the revenue would amount to one hundred and fifty thouſand pounds.

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The remainder of the number by whom we ſuppoſe the tax to be payable, being one million, although only rated at two ſhillings upon each, would yield, upon the whole, one hundred thouſand pounds yearly: Altogether, therefore, upon watches, four hundred and fifty thouſand pounds.

VI. Silk ſtockings are now ſo generally worn in Britain, that the number who uſe them is not probably leſs than a fifth of the whole nation; but, fixing on an eight part, and on ten ſhillings for each individual wearing them, this would afford, on a population of eight millions, a yearly revenue of five hundred thouſand pounds.

VII. The number of hot-houſes, and hot-walls, it is not poſſible for the author of this to aſcertain; but they are now ſo numerous, that, including deer parks, equally an article of luxury, there is little reaſon to doubt of their being eaſily able to bear an annual taxation to the extent of fifty thouſand pounds.

The amount, therefore, of all theſe taxes would be,

On ſuperfluities of the table, - - -	L. 483,000
On confectioners, perfumers, &c. - - -	50,000
On public amuſements, - - - -	200,000
On the privilege of uſing china, - - -	315,000
On watches, - - - - - -	450,000
On ſilk ſtockings, - - - - -	500,000
On hot-houſes, hot-walls, and deer parks. -	50,000
	L. 2,048,000

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That theſe are the exact ſums at which each article ſhould be aſſeſſed, I will not pretend to aſſert; but there is much cauſe to imagine, that they are all ſtated at leſs than they might even at firſt be eaſily made to produce: Nay, they are ſo moderate, when compared with the articles on which they are propoſed to be laid, and with the ſituation of thoſe on whom they would fall, that, were it neceſſary for the exigencies of the ſtate, an equal aſſeſſment might eaſily be obtained, there is reaſon to think, from all of them, for ſeveral years in ſucceſſion; for who, in this opulent nation, would lay aſide the number of courſes to which they have been accuſtomed,—their confections —pickles—and perfumes,—their china—watches —ſilk-ſtockings—hot-houſes, or deer parks, for the trifling addition of a few ſhillings yearly on ſome of the articles, and on the reſt, of a few pounds upon each?

There is, indeed, ſo much opulence univerſally diffuſed over the kingdom, of which every thing under our eye bears evidence, that a few years of peace, by enabling a wiſe and vigorous adminiſtration to pay off a conſiderable part of the public debt, and to relieve ſome of the articles which have been over-aſſeſſed, would bring the nation to a height of proſperity to which, even as yet, it has never attained.

For this, nothing appears to be wanting but a due regard to œconomy, and ſtrict perſeverance

in taxing luxury and wealth, in order to relieve the middle and lower claſſes of mankind; who, if they come readily forth againſt the common enemy in times of difficulty and danger, and at all times act as the protectors of Government and preſervers of peace and good order, ſhould receive, as a reward for their conduct, all the neceſſaries of life, their ſalt, candles, leather, and ſoap, nay, as ſoon as it can be done, their porter and ale, free of aſſeſſment: An arrangement from which there is much reaſon to think, that without laying any exceſſive burthen upon the rich, much national benefit would accrue.

For this indulgence to the labouring claſſes of the people, there is indeed no legal claim upon the rich; for, being amply paid for their labour, they are, in equity, bound to pay proportionally for the protection which Government gives them; and it is well known, that, in every other country, the greateſt proportion of all public burthens are paid by the poor: But, as hitherto all that is levied on them in Britain is exceedingly ſmall, not more than a few ſhillings upon each, being much leſs than even they themſelves are led to imagine, if they continue to act with that propriety which the diligent and induſtrious have in this country always done, it might anſwer a good purpoſe for the opulent part of the community to ſubmit even to farther aſſeſſments on themſelves, in order to relieve the others of the whole.

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There is reaſon to believe that the entire ſum neceſſary for this purpoſe would not be great. It would not even amount, to what, it is the intention of theſe obſervations to ſhew, might at once be levied on a few of the luxuries of life. At no great expence, therefore, upon the rich, every pretence of complaint, might, in future, be done away among the poor. We ſhould thus give as much comfort and happineſs to the great bulk of mankind as it is perhaps poſſible for them to enjoy, which ought to create in them, as it probably would do, the moſt perfect attachment to that country, thoſe laws and Government, which give them more entire ſecurity and rational freedom than is poſſeſſed perhaps by any other people, and without even affixing to them any part of the charge of ſupporting it. This they would ſoon perceive was an advantage not to be looked for in any other country; and, in Britain, that it aroſe from that wealth which the induſtrious at all times had been enabled to procure and retain, partly from our inſular ſituation, but, in a far greater degree, from the equity of our laws, which gives the ſame protection to the rich and to the poor, together with the complete ſecurity, to the poſſeſſor, of all that he has been able fairly and honeſtly to acquire.

There is no ground, however, to ſuppoſe, that proviſions for this purpoſe can be made during the continuance of war, for all aſſeſſments chiefly affecting the poor, ſuch as thoſe on the articles that have been mentioned, having been placed on them

more than half a century ago, much leiſure, arrangement, and additional funds muſt combine to put it in the power of Government to remove them: on peace, however, being eſtabliſhed, accompanied with a due ſenſe of the neceſſity of what may be termed legal ſubordination in all ranks, for, in this country, no farther obedience is required of any one, there is much reaſon to hope that the attempt will not only be made, but that it will not fail of ſucceſs. And, if to this is added, a full and efficient encouragement to thoſe who every where muſt be conſidered as the moſt uſeful part of the community, thoſe engaged in the practice of agriculture, by which they might be enabled to improve the diſtricts in which they are reſpectively placed, the whole kingdom would thus, at all times, teem with abundance; it might thereby give ſubſiſtence, there is reaſon to believe, to an additional population of ſix, or perhaps ſeven millions; and might, in this manner, acquire more real riches and ſtrength, than it is ever likely to do, from all the wealth which either our foreign trade, our vaſt and opulent poſſeſſions in the Eaſt and Weſt Indies, or even our moſt extended manufactures, can ever poſſibly produce.

Let us, therefore, hope, that all views of taxation will be avoided on whatever might tend to retard this deſirable ſtate of our country, and that thoſe articles only may be aſſeſſed, which, with the moſt perfect eaſe, can admit of it.

F I N I S.